

ID: CCA_2012022811464343

Number: **201221013**

Office:

Release Date: 5/25/2012

UILC: 263.16-00

From:

Sent: Tuesday, February 28, 2012 11:47:10 AM

To:

Cc:

Subject: RE: 2011-43 extrapolation

It looks like you are scheduling a time to discuss this issue, which is good. I agree with your conclusion, however, that using extrapolation is not required to properly use the safe harbor method provided in Rev. Proc. 2011-43. Use of the extrapolation procedures provided in Appendix A for purposes of calculating a § 481(a) adjustment amount is elective.